

2021 ANNUAL PASTOR SALARY REPORT

(For Teaching Elders in Parish Ministry)

MINISTER: _____ CHURCH: _____

EMPLOYER: _____ Church Membership (12/31/20): _____

POSITION: Pastor _____ Full Time _____
Associate _____ Part Time _____ (what %: _____)
Other Validated Ministry _____

A. PERSONAL COMPENSATION For the year: **2021**

1. Effective Salary (see worksheet on the back of this page) \$ _____

B. COMPENSATION NOT INCLUDED IN EFFECTIVE SALARY

1. **PENSION/MAJOR MEDICAL**

Dues to Board of Pensions Benefits Plan (37% of Effective Salary) \$ _____

***see instructions**

2. **REIMBURSABLE PROFESSIONAL EXPENSES**

a. Auto/Travel Expenses (vouchered/reimbursable @ IRS rate) \$ _____
(\$2,600 minimum)

b. Continuing Education Expenses (cumulative to 3 years) \$ _____
(\$1000 minimum)

c. PLR Annual Pastors' Retreat Expenses \$ _____

d. SECA Tax allowance below 50 % \$ _____
(Social Security reimbursement is subject to income tax)

e. Medical Costs Supplement (FSA, HSA/ Cafeteria plan) \$ _____

f. Other Professional Expenses \$ _____
(such as books, personal business expenses, entertainment)

TOTAL REIMBURSABLE PROFESSIONAL EXPENSES \$ _____

C. TOTAL COST TO THE CONGREGATION \$ _____

Vacation Time _____ (30 work days is minimum with a minimum of 4 Sundays off a year)

Continuing Education Time _____ (14 work days is minimum, cumulative to 6 weeks)

Sick Days: _____ (12 work days minimum, cumulative to 120 work days)

PLR Annual Pastor Retreat: _____ (3 work days is suggested)

If changes in Terms of Call, have you submitted to the Board of Pensions your Salary Change Form (ENR-111) for 2021? yes no no changes to report

Treasurer's Signature _____ Date _____

Pastor's Signature _____ Date _____

Return to the Stated Clerk's Assistant no later than MARCH 12, 2021
Please remember to fill out page 2 also.

[https://presbyteryoflosranchos.sharepoint.com/sites/PLR_Staff/EA for GA/Other/WPFILES/YearEnd/Annual Reports/Documents to be sent out/2021 ANNUAL PASTOR SALARY REPORT Form.docx](https://presbyteryoflosranchos.sharepoint.com/sites/PLR_Staff/EA%20for%20GA/Other/WPFILES/YearEnd/Annual%20Reports/Documents%20to%20be%20sent%20out/2021%20ANNUAL%20PASTOR%20SALARY%20REPORT%20Form.docx)

FORM 7 INSTRUCTIONS

The Presbytery minimum effective salary for 2021 is \$58,240. This effective salary will be the entry on Line "A.1." and is defined and determined below. Please try to follow this guideline for full-time pastors. [Right tabs are in place so that when you "tab" after the "\$" your numbers will line up.]

Questions regarding Board of Pension Dues can be answered by the Benefits Administration Handbook which is sent to your church every year by the Board of Pensions or call the Board of Pensions at 800-773-7752 OR visit their website at www.pensions.org

This report form is designed to help your church be aware of the total cost of a pastoral position.

Line A.1.Effective Salary: can be calculated by adding together lines one (1) through seven (7) from the worksheet below.

For IRS purposes, the amount considered housing/utility allowance must be designated by the Session in advance of payment. You must keep strict accounts and backup records to show it was all used for housing. It is therefore to your tax advantage to estimate realistically but slightly high. You **must** declare the excess as taxable income on the income tax report as required.

Total Effective Salary (line 8 below) is the amount on which the Board of Pensions Benefit Plan dues are computed. Payments to the Board of Pensions Benefits Plan of the PCUSA are 37% in 2021.

EFFECTIVE SALARY WORKSHEET Compensation INCLUDED in Effective Salary

1. \$ _____ Annual Cash Salary
2. \$ _____ Housing Allowance or Manse Fair Rental Value
3. \$ _____ Deferred Income (Annuity, Life Ins., IRA, Retirement Savings, 403b, etc.)
4. \$ _____ Utilities, furnishings and maintenance costs
5. \$ _____ Bonuses, unvouchered allowances, gifts from employer
6. \$ _____ Other allowances (e.g., medical deductibles, SECA allowance in excess of 50% of estimated obligation, etc.)
7. \$ _____ Optional Insurance (includes Life, Dental, and Disability)
8. \$ _____ **TOTAL EFFECTIVE SALARY**

Dues to Board of Pensions Benefit Plan For the year 2021 it is 37% of the total effective salary from line 8 above. This breaks down to 8.5% for pension, 1% death & disability, and .5% temporary disability and 27% for medical coverage. If you are calculating for a part-time or retired pastor, check with the Board of Pensions for applicable rates and the maximum salary for calculating 25% medical.

Line B Professional Expenses should be reimbursed as spent by the pastor, as required by IRS. They should not be paid in regular monthly amounts. They are not part of the pastor's income; they are part of the congregation's cost of ministry and should not be listed under "Pastor's Compensation" in the budget.

Any questions about how to fill out this report or the meaning or explanation of certain types of compensation may be answered in the document "Los Ranchos Guide to Compensation", found on the Los Ranchos website, www.losranchos.org on the "Resources" page under "Treasurer/Session" resource documents. If you have any additional questions, contact Robin Clardy at 714-956-3691, ext. 122.

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